

# Union Calendar No. 143

107<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1552

[Report No. 107-240]

To extend the moratorium enacted by the Internet Tax Freedom Act through 2006, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 24, 2001

Mr. COX (for himself, Mr. GOODLATTE, and Mr. TOM DAVIS of Virginia) introduced the following bill; which was referred to the Committee on the Judiciary

OCTOBER 16, 2001

Additional sponsors: Mr. HORN, Mr. McKEON, Mr. CALVERT, Mr. DREIER, Mr. OSE, Mr. GARY G. MILLER of California, Mr. ROYCE, Mr. POMBO, Mr. ISSA, Mr. ROHRABACHER, Mr. HERGER, Mr. CANNON, Mr. WELDON of Florida, Ms. McKINNEY, and Mr. SCHAFFER

OCTOBER 16, 2001

Reported with amendments, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

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## A BILL

To extend the moratorium enacted by the Internet Tax Freedom Act through 2006, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Internet Tax Non-  
3 discrimination Act”.

4 **SEC. 2. EXTENSION OF INTERNET TAX FREEDOM ACT MOR-**  
5 **ATORIUM.**

6 (a) **EXTENSION; INTERNET ACCESS TAXES.**—Section  
7 1101 of the Internet Tax Freedom Act (47 U.S.C. 151  
8 note) is amended—

9 (1) by striking “taxes during the period begin-  
10 ning on October 1, 1998, and ending 3 years after  
11 the date of enactment of this Act—” in subsection  
12 (a) and inserting “taxes.”;

13 (2) by striking paragraph (1) of subsection (a)  
14 and inserting the following:

15 “(1) Taxes on Internet access.”;

16 (3) by inserting before “multiple” in paragraph  
17 (2) of subsection (a) the following: “During the pe-  
18 riod beginning on October 1, 1998, and ending on  
19 December 31, 2006.”;

20 (4) by striking subsection (d); and

21 (5) by redesignating subsections (e) and (f) as  
22 subsections (d) and (e), respectively.

23 (b) **CONFORMING AMENDMENT.**—Section 1104(10)  
24 of Internet Tax Freedom Act (47 U.S.C. 151 note) is  
25 amended by striking “services unless such tax was gen-

1 erally imposed and actually enforced prior to October 1,  
 2 1998.” and inserting “services.”.

3 **SECTION 1. SHORT TITLE.**

4 *This Act may be cited as the “Internet Tax Non-*  
 5 *discrimination Act”.*

6 **SEC. 2. EXTENSION OF INTERNET TAX FREEDOM ACT MOR-**  
 7 **ATORIUM.**

8 *Section 1101(a) of the Internet Tax Freedom Act (47*  
 9 *U.S.C. 151 note) is amended by striking “3 years after the*  
 10 *date of the enactment of this Act” and inserting “on Novem-*  
 11 *ber 1, 2003”.*

Amend the title so as to read: “A bill to extend the moratorium enacted by the Internet Tax Freedom Act through November 1, 2003; and for other purposes.”.

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Tax Freedom Act through 2006, and for other  
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